

Exhibit 47

Rosenman

ROSENMAN & COLIN LLP
575 MADISON AVENUE
NEW YORK, NY 10022-2585

TELEPHONE: (212) 940-8800
FACSIMILE: (212) 940-8776
WEB SITE: <http://www.rosenman.com>

WASHINGTON OFFICE
1300 19TH STREET, N.W.
WASHINGTON, D.C. 20036

NEW JERSEY OFFICE
ONE GATEWAY CENTER
NEWARK, NJ 07102-5397

May 4, 1999

Dr. Hassan Bahafaz-Allah
Sana-Bell, Inc.
555 Grove Street
Herndon, VA 20170

DIRECT DIAL
212 940-6470

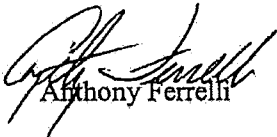
E-MAIL ADDRESS
aferrelli@rosenman.com

Bahafaz
Dear Dr. Allah

We refer to our enclosed outstanding invoices in the total amount due of \$ 29,481.61. According to our records, we have not yet received payment. We would appreciate your assistance in arranging for payment to us as soon as possible.

If you have any questions please do not hesitate to contact me.

Best regards,


Anthony Ferrelli

FAX

To: Dr. Hassan A. Bahafzallah
SANABEL AL-KHEER CO.
From: M. Yaqub Mirza
Subject: Meeting
Date: April 24, 2000

Assalamu Alaikum

As it looks I will be in Jeddah May 13-14, if needed, we may see each other. I will let you know where I am staying.

I have provided you with all the information concerning legal bills. Please transfer at least \$25,000 at the earliest.

Thanks.

Pages: Total 1 including this page.